1	?	3	4
			crores. In pursuance of Patna High Court's order, show cause notice for the demand of Rs. 8.29 crores is under process of issue in consultation with the Advocate General of Bihar and Senior Govt. Counsel Patna High Court.
4.	80.30	Meerut	The Supreme Court vide its order dated 22-8-1990on the SLP filed by M/s. ITCagainst the Allahabad High Court's order, has allowed the Company to prefer an appeal to the Collector (Appeal) within a month from the date of its order.

Adjudication proceeding against M/s. 1TC Ltd.

3491. SHRI RAMSINGH RATHWA: Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that the adjudication proceedings on a show-cause notice to M/s. I.T.C. Ltd. involving more than Rs. 800 crores is pending; if so, j what are the details thereof alongwith! the date when it was started and the reason for which it is taking so long a time to complete the same;

(b) by when the above adjudication proceedings are likely to be completed; |

(c) whether Government have launched or propose *to* launch any prosecution case against M/s. I.T.C. Ltd. during the pendency of adjudication; if so, what are the details thereof; and

(d) if not, what are the reasons therefor?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI) : (a) and (b) Yes, Sir. A show cause notice alleging evasion of Rs. 804 crores approx. was issued on 27-3-87 to M/s. I.T.C. Ltd. The adjudication proceedings started on the date of issue of the show cause notice it-self. In this case, as in all other adjudications, principles of natural justice have to be followed by the departmental Adjudicating Authorities. Efforts are being made to complete the adjudication proceedings at the earliest.

(c) and (d) No prosecution has been launched against I.T.C. Ltd. in respect of this case because normally launching of prosecution is considered only after com-pletion of adjudication proceedings.

Recovery on Income-tax dues from M/s. I.T.C. Ltd.

3492. SHRI RAMSINGH RATHWA: Will the Minister of FINANCE be pleased *to* state :

(a) whether it is a fact that about 65 crores of rupees towards income-tax recovery from M/s. I.T.C. Ltd. is pending realisation due to some litigation in Calcutta high Court;

(b) if so, what are the details thereof including the stage at which the litigation rests at present; and

(c) by when this amount is likely to be realised from M/s. I.T.C. Ltd.?

THE DEPUTY MINISTER IN THE | MINISTRY OF FINANCE (SHRI ANIL SHASTRI) : (a) and (b) A gross demand of about Rs. 65 crores in respect j of assessment years 1981-82, 1982-83 and ! 1986-87 has been raised in this case. The | net demand after adjustment of pre-paid taxes etc. is Rs. 39.74 crores. However, the Calcutta High Court passed an interim injunction restraining the assessing officer from serving the relevant assessment orders and demand notices on the j assessee. The Income-tax Department is taking necessary steps to get the interim injunction vacated.

(c) Since the High Court has not yet vacated the interim injunction, it is not

possible to indicate any denite time for realisation of the demands in this case.

Twenty top assessees of Central Excise

3493. SHRI RAMSINGH RATHWA : Will the Minister of FINANCE be pleas ed to state :

(a) what are the names of the twenty top assessees whose Central excise dues are highest showing their confirmed demands and the disputed demands; and

(b) what are the details of the action takenybeing for its recovery?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI) : (a) and (b) Information is being collected and will be laid on the Table of the House.

Applicability of Central Excise and Salt Act in the State of Mizdram

3494. SHRI RAMSINGH RATHWA: Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that Government had filed a petition in Guwahati High Court for a declaration that the Central Excise and Salt Act, 1944 is applicable in the State of Mizoram; if so, what are the details thereof;

(b) what were the special circumstances for which Government had to file a declaration petition for applicability of a Central Act;

(c) whether there was any ambiguity or doubt about the applicability of the Act in the State; and

(d) if not, what were the reasons for filing the petition ?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI) : (a) to (d) The information is being collected and will be laid on the Table of the House.

डालमिया उद्योग समूह के परिसरों पर आय कर विभाग के अधिकारियों द्वारा डाले गए छापे

3495. **श्री अनन्त राम जायसवाल** : क्या **वित्त** मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या यह सच है कि आयकर विभाग के अधिकारियों द्वारा मार्च, 1990 में डालमिया उद्योग समूह के परिसरों पर छापे डाले गए थे; यदि हां, तो उनका ब्यौरा क्या है;

(ख) क्या यह भी सच है कि इन छापों के साथ गुजरात हैवी केमिकल्स लिमिटेड, जो डालमिया समूह के साथ संयुक्त रूप से काम कर रही है, की भी तलाशी ली गई;

(ग) क्या सरकार को इस बात की जानकारी है कि गुजरात हैवी केमिकल्स लिमिटेड में डालमिया समूह की करोड़ों रुपए की अघोषित धनराशि निवेशित है; और

(घ) क्या कर अपवंचकों के विरुद्ध कोई मुकदमे दायर किए गए हैं; यदि हां, तो उनका ब्यौरा क्या है?

वित्त मंत्रालय में उपमंत्री (श्री अनिल शास्त्री) : (क) जी हां, आयकर अधिनियम की धारा 132 के अधीन दिनांक 15 मार्च, 1990 को तथा उसके परवर्ती दिनों में श्री संजय डालमिया तथा उनसे सम्बन्धित कम्पनियों और व्यक्तियों के मामले में विविध परिसरों की तलाशियां ली गई थीं तथा उनका सर्वेक्षण किया गया था ।

इन तलाशियों के दौरान प्रथम दृष्टया लेखा-बाह्य परिसम्पत्तियां अभिगृहीत की गई हैं, जिनमें 9.58 करोड़ रुपए मूल्य की नकदी, जेवर-जवाहिरात शेयर के कागजात तथा अन्य मूल्यवान वस्तुएं, लेखा पुस्तिकाएं, अपराध आरोपणीय दस्तावेज शामिल हैं। जिन व्यक्तियों की तलाशियां ली गई थीं, उन्होंने आयकर अधिनियम की धारा 132(4) के अधीन 92 लाख रुपए की लेखा-बाह्य आय की घोषणा की है ।

(ख) जी, हां ।

(ग) तलाशी तथा सर्वेक्षण के दौरान बरामद हुए अपराध आरोपणीय दस्तावेजों से यह पता चलता है कि अनेक कम्पनियों द्वारा गुजरात हैवी केमिकल्स लिमिटेड में काफी बड़ी मात्रा में निवेश किया गया है जो